

# **TEACHERS' RETIREMENT SYSTEM NEW CLERK TRAINING**

## **DECEMBER 14, 2006**

### **HOW TO CONTACT TRS**

Web site address: <http://www.trs.mt.gov/default.asp>

Employer's web page: <http://www.trs.mt.gov/Employers/Employers.asp>

Employer's manual: <http://www.trs.mt.gov/Employers/Manual/EmployerManual.asp>

Presentation slides: <http://www.trs.mt.gov/Employers/MASBO.asp>

The TRS office hours are 8:00 a.m. to 5:00 p.m., Monday through Friday; with a limited staff working from 12:00 p.m. to 1:00 p.m. Web site is available 24 x 7 x 365.

Active Member Section: (406) 444-3324 or (406) 444-4113

Retired Member Section: (406) 444-3185 or (406) 444-3135

Refund Section: (406) 444-3454 or (406) 444-3679

Membership: (406) 444-2540 or (406) 444-3679

Contribution Reporting: (406) 444-3323 or (406) 444-3679

Information Technology: (406) 444-3395 or (406) 444-9293, bhallinan@mt.gov

### **WHAT TO KNOW ABOUT THE TRS WEB SITE**

- Have the resolution of your screen to 800x600 or larger.
- Have ability to disable pop-up blockers when using the TRS site.
- Expand the browser window to see as much text and buttons as possible.
- All TRS employer forms and manuals are on up-to-date the site.

### **WHAT TO KNOW ABOUT CONTRIBUTION REPORTING**

- We encourage everyone to use the internet.
- No special plug-in needed.
- Works with payroll software such as Foxy Lady and Black Mountain.

### **TRS MEMBERSHIP**

Membership applies to all persons employed in an instructional position for at least 210 hours during a school year as a Teacher, Teachers' Aide, Librarian, Physical Education Director, Speech Therapist, School Nurse, School Psychologist, Guidance Counselor, Principal, Vice-Principal, Superintendent, and any other member of the teaching, coaching or professional staff of any public school, elementary school, high school, community college, state agency, or special education cooperative in the State of Montana. If you report someone, other than a contractor, on Office of Public Instruction's Annual Data Collection report, please report them to TRS.

Paraprofessionals who provide instructional support includes those who

- (1) provide one-on-one tutoring,
- (2) Assist with classroom management, such as organizing instructional materials,
- (3) provide instructional assistance in a computer laboratory,
- (4) conduct parental involvement activities,
- (5) provide instructional support in a library or media center,
- (6) act as a translator, or
- (7) provide instructional support services under the direct supervision of a highly qualified teacher.

### **FULL-TIME EMPLOYEE**

An employee, in an instructional services capacity that extends over a normal fiscal year of at least nine months or 180 full-time days in any one fiscal year, is considered a full-time employee by the TRS. If a TRS member contracts for employment in excess of nine months, only one year of creditable service shall be awarded for each fiscal year.

## **PART-TIME EMPLOYEE**

A part-time employee, in an instructional services capacity for more than 210 hours during a fiscal year, is required to be a TRS member beginning on the first day of employment. Once a part-time employee becomes a member, they will remain a member in subsequent years, regardless of the number of hours worked each fiscal year.

## **SUBSTITUTE TEACHER/PART-TIME TEACHER'S AIDE**

A substitute teacher or a part-time teacher's aide must complete a 'Substitute Teacher or Part-Time Teacher's Aide Membership Election Form' on their first day of employment. Once a substitute teacher or part-time teacher's aide elects to become a TRS member, they must continue to be a TRS member each successive fiscal year while employed as a substitute teacher or part-time teacher's aide, regardless of the number of hours worked each fiscal year.

If a substitute teacher or part-time teacher's aide does not elect to be a member of the TRS on their first day, they must become a TRS member after completing 210 hours of employment in any fiscal year. They will then be required to continue to be a TRS member in each successive fiscal year while employed as a substitute teacher or part-time teacher's aide, even if they are employed for only one day.

A part-time teacher's aide is defined as an individual who works less than seven hours a day assisting a certified teacher in a classroom.

## **REPORTABLE EARNED COMPENSATION**

Reportable earned compensation represents an employee's base contract and any additional compensation for instructional duties, to include, summer teaching contracts/summer school, coaching, and drivers' education. Earnings that are not reportable to the TRS include bus driving, custodian, ticket taking, hall monitoring, food services/cafeteria, play ground aide, or any information technology position.

Adding an employer-paid or non-cash benefit to an employee's contract or subtracting the same or like amount as a pre-tax deduction is considered a fringe benefit and not earned compensation. Employer benefits not reportable to the TRS include:

1. Employer premium payments on behalf of members for health or dependent care expense accounts or any employer contribution for health, medical, pharmaceutical, disability, life, vision, dental, or any other insurance.
2. Any employer payment or reimbursement for professional membership dues, maintenance, housing, day care, automobile, travel, lodging, entertaining expenses, or any similar payment for any form of maintenance, allowance, or expenses.
3. The imputed value of health, life, or disability insurance.
4. Any non-cash benefit provided by an employer to or on behalf of an employee.
5. Any lump-sum payment of unused, accumulated sick or annual leave, excess leave balance payments, any early retirement incentive severance payment, or one-time incentives or bonuses.

## **WORKING RETIREE**

TRS retirees who are employed part-time in a position eligible to participate in the Montana TRS are not required to contribute to the retirement system until their earnings over the maximum allowed exceed their gross monthly benefit amount. However, it is required that retired TRS members working in a position eligible to participate in the Montana TRS be reported on the employer's 'Monthly Contribution Report' for the purpose of tracking gross earnings after retirement.